

EXHIBIT B

CUSTOMER CLAIM

Claim Number _____

Date Received _____

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008

(Please print or type)

Name of Customer: Jack Kaufman & Phyllis Kaufman

Mailing Address: 11348 Ohana Circle

City: Boynton Beach State: FL Zip: 33437

Account No.: 1-KW142-3-0

Taxpayer I.D. Number (Social Security No.): 9114

NOTE: BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED.

1. Claim for money balances as of December 11, 2008:

- a. The Broker owes me a Credit (Cr.) Balance of \$ 0
- b. I owe the Broker a Debit (Dr.) Balance of \$ 0
- c. If you wish to repay the Debit Balance,
please insert the amount you wish to repay and
attach a check payable to "Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC."
If you wish to make a payment, it must be enclosed
with this claim form. \$
- d. If balance is zero, insert "None." None

2. Claim for securities as of December 11, 2008:

PLEASE DO NOT CLAIM ANY SECURITIES YOU HAVE IN YOUR POSSESSION.

	<u>YES</u>	<u>NO</u>
a. The Broker owes me securities	<u>X</u>	_____
b. I owe the Broker securities	_____	<u>X</u>
c. If yes to either, please list below:		

Date of Transaction (trade date)	Name of Security	Number of Shares or Face Amount of Bonds	
		The Broker Owes Me (Long)	I Owe the Broker (Short)
See Nov. 30, 2008 KW142 statements, attached hereto as Exhibit A.			
\$484,978.65 (market value of securities long, per KW142-3 statement)			
16,500.00 (market value of securities long, per KW142-4 statement)			
(23,300.00) (market value of securities short, per KW142-4 statement)			
TOTAL \$478,178.65			

Proper documentation can speed the review, allowance and satisfaction of your claim and shorten the time required to deliver your securities and cash to you. Please enclose, if possible, copies of your last account statement and purchase or sale confirmations and checks which relate to the securities or cash you claim, and any other documentation, such as correspondence, which you believe will be of assistance in processing your claim. In particular, you should provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of your deposits of cash or securities with the Debtor from as far back as you have documentation. You should also provide all documentation or information regarding any withdrawals you have ever made or payments received from the Debtor. See Exhibits A and B, and documents submitted herewith.

Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement. If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

PLEASE CHECK THE APPROPRIATE ANSWER FOR ITEMS 3 THROUGH 9.

**NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION
ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT
PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR
COMPLETION.**

	<u>YES</u>	<u>NO</u>
3. Has there been any change in your account since December 11, 2008? If so, please explain.	_____	X _____
4. Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker?	_____	X _____
5. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker?	_____	X _____
6. Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s)	_____	X _____
7. Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming.	_____	X _____
8. Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers.	_____	X _____
9. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? if so, give name of that broker.	_____	X _____

Please list the full name and address of anyone assisting you in the preparation of this claim form: Christopher Van DeKieft, Esq., Seeger Weiss LLP, One William Street, New York, NY 10004

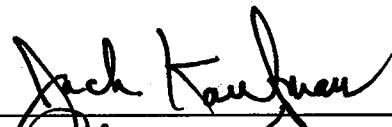
If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

**IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM.
CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN \$50,000 OR
IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.**

THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

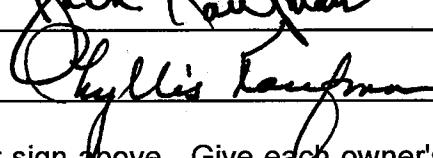
Date Feb. 24, 2009

Signature



Date Feb. 24, 2009

Signature



(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

**This customer claim form must be completed and mailed promptly,
together with supporting documentation, etc. to:**

Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

CUSTOMER CLAIM

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

December 11, 2008

**Shared Ownership Account Information for
Bernard L. Madoff Investment Securities Account No. KW142**

Owner Name: Jack Kaufman

Address: 11348 Ohanu Circle, Boynton Beach, FL 33437

Tel. No.: 561-375-7896

**Extent of
Ownership:** Joint Tenancy with Rights of Survivorship (JTWROS)

Owner Name: Phyllis Kaufman

Address: 11348 Ohanu Circle, Boynton Beach, FL 33437

Tel. No.: 561-375-7896

**Extent of
Ownership:** Joint Tenancy with Rights of Survivorship (JTWROS)

Feb. 24, 2009
Date

Jack Kaufman
Jack Kaufman
Phyllis Kaufman
Phyllis Kaufman

Feb. 24, 2009
Date

EXHIBIT A

BERNARD L. MADOFF
 INVESTMENT SECURITIES LLC
 New York London
 MADEF

885 Third Avenue
 New York, NY 10022
 (212) 230-2424
 800 334-1343
 Fax (212) 838-4061

JACK KAUFMAN
 & PHYLLIS KAUFMAN J/T WROS

11348 OHANA CIRCLE
 BOYNTON BEACH FL 33437

YOUR ACCOUNT NUMBER
 1-KW142-3-0

YOUR TAX PAYER IDENTIFICATION NUMBER
 *****9114

PENIOD ENDING
 11/30/08

PAGE
 1

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/12	300		15	HEWLETT PACKARD CO	34.900	10,482.00	
11/12	260		3839	WAL-MART STORES INC	55.830	14,525.80	
11/12	170		4341	INTERNATIONAL BUSINESS MACHS	87.270	14,841.90	
11/12	630		8165	EXXON MOBIL CORP	72.880	45,939.40	
11/12	690		8667	INTEL CORP	14.510	10,038.90	
11/12	330		12993	JOHNSON & JOHNSON	59.580	19,674.40	
11/12	450		17318	J-P. MORGAN CHASE & CO	38.530	17,356.50	
11/12	240		21644	COCA COLA CO	44.660	10,727.40	
11/12	140		25970	MCDONALDS CORP	55.370	7,756.80	
11/12	260		30296	MERCK & CO	28.550	7,433.00	
11/12	950		34622	MICROSOFT CORP	21.810	20,757.50	
11/12	480		38948	ORACLE CORPORATION	17.300	8,323.00	
11/12	190		51926	PEPSICO INC	56.410	10,724.90	
11/12	110		52428	APPLE INC	100.780	11,089.80	
11/12	810		56252	PFIZER INC	16.940	13,753.40	
11/12	190		56754	ABBOTT LABORATORIES	54.610	10,382.90	
11/12	360		60578	PROCTER & GAMBLE CO	64.080	23,082.80	
11/12	130		61080	AMGEN INC	59.160	7,695.80	
11/12	250		64904	PHILLIP MORRIS INTERNATIONAL	43.600	10,910.00	
11/12	606		65406	BANK OF AMERICA	21.590	12,978.00	
11/12	200		69230	QUALCOMM INC	33.770	6,762.00	
11/12	650		69732	CITI GROUP INC	12.510	8,157.50	
11/12	150		73556	SCHLUMBERGER LTD	49.480	7,428.00	
				CONTINUED ON PAGE	2		

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

**885 Third Avenue
New York, NY 10022**
(212) 230-2424
800 334-1343
Fax (212) 838-4061

Affiliated with
Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT

DATE 12/12/10	RECEIVED ON LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
12/12/10	360	74058	COMCAST CORP	CL A	16.510	5,957.60	
12/12/10	710	77882	AT&T INC	27	19,198.00		
12/12/10	180	78384	CONOCOPHILIPS	52.510	9,458.80		
12/12/10	120	82208	UNITED PARCEL SVC INC	52.040	6,248.80		
12/12/10	730	82710	CISCO SYSTEMS INC	16.730	12,241.90		
12/12/10	210	86534	U S BANCORP	29.530	6,209.30		
12/12/10	250	87036	CHEVRON CORP	73.430	18,367.50		
12/12/10	120	90860	UNITED TECHNOLOGIES CORP	53.160	6,383.20		
12/12/10	1,270	91362	GENERAL ELECTRIC CO	19.630	24,980.10		
12/12/10	340	95186	VERIZON COMMUNICATIONS	30.410	10,352.40		
12/12/10	30	95688	GOOGLE	337.400	10,123.00		
12/12/10	420	99512	WELLS FARGO & CO NEW	29.800	12,532.00		
12/12/10	450,000	22124	U S TREASURY BILL DUE 2/12/2009	99.936	449,712.00		
12/12/10			FIDELITY SPARTAN U S TREASURY MONEY MARKET	2/12/2009	DIV	20.95	
12/12/10	19,584	17223	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1		19,584.00	
12/12/10	26592		FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	DIV	1.77	
12/12/10	14,423		FIDELITY SPARTAN U S TREASURY MONEY MARKET	11/19/08			
			CONTINUED ON PAGE	3			

BERNARD L. MADOFF
& PHYLLIS KAUFMAN J/T WROS
11348 OHANU CIRCLE
BOYNTON BEACH FL 33437

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London
Fax (212) 838-4061
885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 838-4061

Medoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

YOUR ACCOUNT NUMBER		YOUR TAX PAYER IDENTIFICATION NUMBER	
1-KW142-3-0		*****9114	
PERIOD ENDING		PAGE	
11/30/08		3	
1-KW142-3-0		*****9114	

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
12/19		14,423	51992	FIDELITY SPARTAN U S TREASURY MONEY MARKET DUE 03/26/2009	1	99.926	14,423.00
12/19	25,000		56579				
			61031	FIDELITY SPARTAN U S TREASURY MONEY MARKET	1	19,403.00	
				NEW BALANCE		54,147.63	
				SECURITY POSITIONS	MKT PRICE		
710				AT&T INC	28.560		
190				ABBOTT LABORATORIES	52.0390		
130				AMGEN INC	55.0540		
110				APPLE INC	92.670		
600				BANK OF AMERICA	16.250		
250				CHEVRON CORP	79.010		
730				CISCO SYSTEMS INC	16.540		
650				CITI GROUP INC	8.290		
240				COCA COLA CO	46.870		
360				COMCAST CORP	17.340		
180				CL AL			
630				CONOCOPHILIPS			
1,270				EXXON MOBIL CORP			
				GENERAL ELECTRIC CO			
				CONTINUED ON PAGE	4		

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

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 INVESTMENT SECURITIES LLC
 New York London
 MADF

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 & PHYLLIS KAUFMAN J/T WROS
 11348 OHANU CIRCLE
 BOYNTON BEACH FL 33437

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1-KW142-3-0

PERIOD ENDING
11/30/08

PAGE
4

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	30			GODDE			
300				HEWLETT PACKARD CO	292•960		
690				INTEL CORP	35•280		
170				INTERNATIONAL BUSINESS MACHS	13•800		
450				J.P. MORGAN CHASE & CO	81•600		
330				JOHNSON & JOHNSON	31•660		
140				MCDONALDS CORP	58•580		
260				MERCK & CO	58•750		
950				MICROSOFT CORP	26•720		
480				ORACLE CORPORATION	20•220		
190				PEPSICO INC	16•090		
810				PFIZER INC	56•700		
250				PHILLIP MORRIS INTERNATIONAL	16•430		
360				PROCTER & GAMBLE CO	42•160		
200				QUALCOMM INC	64•350		
150				SCHLUMBERGER LTD	33•570		
19,403				FIDELITY SPARTAN	50•740		
210				U.S TREASURY MONEY MARKET	1		
120				U.S BANCORP			
25,000				UNITED PARCEL SVC INC	26•980		
				CLASS B	57•600		
				U.S TREASURY BILL	99•971		
				DUE 03/26/2009	3/26/2009		
				UNITED TECHNOLOGIES CORP	48•530		
				CONTINUED ON PAGE	5		

BERNARD L. MADOFF
 INVESTMENT SECURITIES LLC
 New York London
 MADF

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 New York, NY 10022
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JACK KAUFFMAN
& PHYLLIS KAUFMAN J/T WROS
 11348 OHANA CIRCLE
 BOYNTON BEACH FL 33437

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PERIOD ENDING
 11/30/08
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 *****9114

PAGE
 5

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	340			VERIZON COMMUNICATIONS	32-650		
	260			WAL-MART STORES INC	55-880		
	420			WELL'S FARGO & CO NEW	28-890		
				MARKET VALUE OF SECURITIES			
				LONG	484,978.65		
				SHORT			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

BERNARD L. MADOFF
 INVESTMENT SECURITIES LLC
 New York London
 MADF

385 Third Avenue
 New York, NY 10022
 (212) 230-2424
 800 334-1343
 Fax (212) 838-4061

JACK KAUFMAN
~~& PHYLLIS KAUFMAN J/T WROS~~
 11348 OHANA CIRCLE
 BOYNTON BEACH FL 33437

1-KW142-3-0
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11/30/08
 PERIOD ENDING

6
 PAGE

*****9114
 YOUR TAX PAYER IDENTIFICATION NUMBER

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				YEAR-TO-DATE SUMMARY		3,181.00 2,641,749.63	

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

Exhibit B.

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
 New York □ London


885 Third Avenue
 New York, NY 10022
 (212) 230-2424
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JACK KAUFMAN
 & PHYLLIS KAUFMAN J/T WROS
 11348 OHANU CIRCLE
 BOYNTON BEACH FL 33437

YOUR ACCOUNT NUMBER
 1-KH142-4-0

YOUR TAX PAYER IDENTIFICATION NUMBER
 *****9114

PERIOD ENDING
 11/30/08

PAGE
 1

DATE	BOUGHT RECEIVED OR LONG	SOLD OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/12				BALANCE FORWARD			
10	43274			S & P 100 INDEX NOVEMBER 450 CALL	15.800		26,208.00
10	47600			S & P 100 INDEX NOVEMBER 450 PUT	17.800		15,790.00
10	33704			S & P 100 INDEX DECEMBER 430 CALL	26		25,990.00
10	38029			S & P 100 INDEX DECEMBER 420 PUT	30		30,010.00
10	42354			S & P 100 INDEX NOVEMBER 460 CALL	3		3,010.00
10	46679			S & P 100 INDEX NOVEMBER 450 PUT	37		36,990.00
				NEW BALANCE			54,148.00
10				SECURITY POSITIONS	MKT PRICE		
				S & P 100 INDEX DECEMBER 430 CALL	23.300		
				S & P 100 INDEX DECEMBER 420 PUT	16.500		
10				MARKET VALUE OF SECURITIES			
				LONG	SHORT		
				16,500.00	23,300.00		
							- 6,800.00

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

EXHIBIT B

EXHIBIT B

1. This Claim Form, exhibits, and supporting documentation (collectively "Claim Form") is submitted pursuant to the December 23, 2008 Order of the Honorable Burton R. Lifland and the instructions disseminated by Irving H. Picard, Trustee for Bernard L. Madoff Investment Securities LLC ("Trustee"), on December 11, 2008.
2. The information provided in the Claim Form is based on information provided in the Claimant's latest Madoff account statement and additional information known by the Claimant as of the date of the submission of the Claim Form. The Claimant reserves the right to amend and/or supplement this Claim Form upon the receipt of further information, or upon request by the Trustee for additional information.
3. The Claimant reserves the right to amend the Claim Form in the event of any recoveries by the Trustee or any other party under the avoidance powers of the Bankruptcy Code or otherwise, or in the event of rejections of executory contracts pursuant to Bankruptcy Code Section 365, whether such amendments are made pursuant to Bankruptcy Code Sections 105, 502(g), or 502(h), Bankruptcy Rule 3002(c)(3), (4), other provisions of applicable bankruptcy law, or general principles of law or equity.
4. The Claimant hereby requests that the Claim Form be considered as a proof of claim in *In re Bernard L. Madoff Investment Securities LLC*, No. 08-01789 (Bankr. S.D.N.Y.).
5. This Claim Form is required to be submitted pursuant to the Court's January 2, 2009 Order and the Trustee's instructions to the Claimant. To the extent permitted by applicable law, the Claimant does not, by submitting the Claim Form, consent to the jurisdiction of the Bankruptcy Court nor does Claimant waive any right to trial by jury.
6. The Claimant reserves all rights, claims, and/or defenses as to and/or against any and all parties potentially liable for the losses sustained by the Claimant, including, without limitation, Bernard L. Madoff Investment Securities LLC and its owners, partners, employees, and affiliates, as well as any potentially liable third parties including, without limitation, investment advisors, "feeder funds," accountants, and auditors.
7. The Claimant further reserves all rights, claims, and/or defenses as to and/or against any persons and/or creditors asserting claims against Bernard L. Madoff Investment Securities LLC, its employees, owners, and/or affiliates, in bankruptcy or otherwise.

8. The Claimant reserves all objections as to the competence, relevance, materiality, privilege, or admissibility of evidence in any subsequent proceeding or trial of this or any other action for any purpose whatsoever, notwithstanding the submission of any such information to the Trustee.
9. To the extent the Claimant has disclosed to the Trustee documents containing accounting and/or legal advice, the Claimant does not waive any potential privileges applicable thereto.
10. The Claimant reserves all rights with respect to submitting information to the Internal Revenue Service regarding gains, losses, and/or theft of assets.
11. The Claim Form and supporting documents contain confidential information. The Claimant submits this information to the Trustee subject to the condition that this information will not be disclosed to any third parties, other than under seal to the Court, absent the Claimant's express consent or Court order.
12. The Claimant submits herewith documents in support of the Claimant's claim, including documents containing information regarding account transactions, such as contributions and/or withdrawals. The Claimant reserves any arguments that such documents are not relevant to the Trustee's inquiry. The Claimant further reserves the right to supplement this submission, including the submission of additional documents, if deemed necessary. Attached is a list of the documents submitted herewith:

Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

Document Number	Date of Document	Issuing Party	Prepared for	Description of Document
1	2/24/2009	Jack and Phyllis Kaufman		Jack and Phyllis Kaufman Statement in Support of Customer Claim
2	7/18/1995	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities opening account documents
2008 Bernard L. Madoff Investment Securities LLC monthly account statements				
	10/31/2008	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities October 2008 account statement
	9/30/2008	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities September 2008 account statement
	8/31/2008	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities August 2008 account statement
	7/31/2008	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities July 2008 account statement
	6/30/2008	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities June 2008 account statement

**Jack and Phyllis Kaufman
 Bernard L. Madoff Investment Securities Account No. KW142**

Document Number	Date of Document	Issuing Party	Prepared for	Description of Document
	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities May 2008 account statement	
5/31/2008	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities April 2008 account statement	
4/30/2008	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities March 2008 account statement	
3/31/2008	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities February 2008 account statement	
2/29/2008	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities January 2008 account statement	
1/31/2008	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities December 2007 account statement	
2007 Bernard L. Madoff Investment Securities LLC monthly account statements				
	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities November 2007 account statement	
12/31/2007	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities December 2007 account statement	
11/30/2007	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities November 2007 account statement	

Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

Document Number	Date of Document	Issuing Party	Prepared for	Description of Document
	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities	October 2007 account statement
10/31/2007	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities	September 2007 account statement
9/30/2007	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities	August 2007 account statement
8/31/2007	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities	July 2007 account statement
7/31/2007	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities	June 2007 account statement
6/30/2007	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities	May 2007 account statement
5/31/2007	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities	April 2007 account statement
4/30/2007	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities	March 2007 account statement
3/31/2007	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities	February 2007 account statement
2/28/2007	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities	

Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

Document Number	Date of Document	Issuing Party	Prepared for	Description of Document
	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities January 2007 account statement	
2006 Bernard L. Madoff Investment Securities LLC monthly account statements				
	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities December 2006 account statement	
	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities November 2006 account statement	
	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities October 2006 account statement	
	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities September 2006 account statement	
	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities August 2006 account statement	
	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities July 2006 account statement	

Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

Document Number	Date of Document	Issuing Party	Prepared for	Description of Document
	6/30/2006	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities June 2006 account statement
	5/31/2006	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities May 2006 account statement
	4/30/2006	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities April 2006 account statement
	3/31/2006	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities March 2006 account statement
	2/28/2006	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities February 2006 account statement
	1/31/2006	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities January 2006 account statement
2005 Bernard L. Madoff Investment Securities LLC monthly account statements				
	12/31/2005	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities December 2005 account statement

Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

Document Number	Date of Document	Issuing Party	Prepared for	Description of Document
	11/30/2005	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities November 2005 account statement
	10/31/2005	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities October 2005 account statement
	9/30/2005	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities September 2005 account statement
	8/31/2005	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities August 2005 account statement
	7/31/2005	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities July 2005 account statement
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Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

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	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities September 2004 account statement	
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Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

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2003	Bernard L. Madoff Investment Securities LLC monthly account statements			

Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

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Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

Document Number	Date of Document	Issuing Party	Prepared for	Description of Document
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1/31/2003	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman		Bernard L. Madoff Investment Securities December 2002 account statement
2002 Bernard L. Madoff Investment Securities LLC monthly account statements				Bernard L. Madoff Investment Securities November 2002 account statement
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12/31/2002	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman		Bernard L. Madoff Investment Securities September 2002 account statement
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9/30/2002	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman		

Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

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2/28/2002	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities	January 2002 account statement
1/31/2002	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities	

Jack and Phyllis Kaufman**Bernard L. Madoff Investment Securities Account No. KW142**

Document Number	Date of Document	Issuing Party	Prepared for	Description of Document
2001 Bernard L. Madoff Investment Securities LLC monthly account statements				
	12/31/2001	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities December 2001 account statement
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Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

Document Number	Date of Document	Issuing Party	Prepared for	Description of Document
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11/30/2000				

Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

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Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

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Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

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4/30/1999	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities	March 1999 account statement
3/31/1999	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities	February 1999 account statement
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1/31/1999	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities	
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Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

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4/30/1998	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities	March 1998 account statement
3/31/1998				

Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

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Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

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Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

Document Number	Date of Document	Issuing Party	Prepared for	Description of Document
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4/30/1996	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman		

Jack and Phyllis Kaufman**Bernard L. Madoff Investment Securities Account No. KW142**

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Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

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10/31/1994	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman		

Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

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Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

Document Number	Date of Document	Issuing Party	Prepared for	Description of Document
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1991 Bernard L. Madoff Investment Securities LLC monthly account statements	12/31/1992	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities December 1992 account statement
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Jack and Phyllis Kaufman
Bernard L. Madoff Investment Securities Account No. KW142

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	6/30/1991	Bernard L. Madoff Investment Securities LLC	Jack and Phyllis Kaufman	Bernard L. Madoff Investment Securities June 1991 account statement

1

Jack Kaufman and Phyllis Kaufman JT WROS
11348 Ohanu Circle
Boynton Beach, FL 33437
Phone (561) 375-7896

Statement in Support of Customer Claim

Re: Bernard L. Madoff Investment Securities, L.L.C. ("Madoff")
Account No: 1KW142-3-0

We made an initial direct investment in Madoff by a check disbursement of \$50,000.00 on March 31, 1991. Because of the lapse in time since 1991, we no longer are in possession of the cancelled check.

- Inasmuch as Madoff was not accepting investments of "small" amounts, our investment was made as part of a group of business associates whose aggregate investment was \$250,000. Accordingly, our investment was originally included in an account which was titled as "Harvey Rosenblatt, Harvey & Phyllis Granat, Jack & Phyllis Kaufman, and Gregory & Howard & Todd Katz. Our account represented 20% of the total initial investment of \$250,000 by those parties. The Madoff statement as at December 31, 1991 showed a value of \$287,561, of which our 20% proportionate share was \$57,512.00.
- Sometime during 1993, the investments of Harvey Rosenblatt and Gregory, Howard and Todd Katz were transferred to their respective individual accounts. Our account title was changed to "For account Harvey Granat and Jack Kaufman. Mr. Granat was my then business partner and we each owned 50% of the account at that point, having both made an initial original investment of \$50,000.
- Finally, in June 1995, after my business association with Mr. Harvey Granat was terminated, the value of our account was transferred to an account titled Jack & Phyllis Kaufman, JT WROS.

Each month subsequent to March 31, 1991, we made additional investments in Madoff by reinvesting all dividends and net gains from the sale of securities for our account made by Madoff.

We have not made any withdrawals whatsoever from Madoff during the entire period of our investment.

We have paid approximately \$100,000 of Federal and State income taxes on the income reported to us by Madoff.

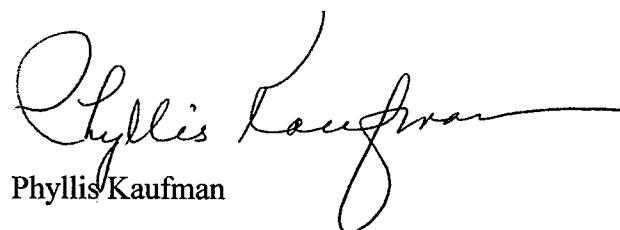
In July 1995, in connection with the renaming of our account to Jack Kaufman and Phyllis Kaufman JT WROS, we completed the required paperwork requested by Madoff. A copy of that paperwork is enclosed.

Over the course of the almost 18 years of our investment, we received thousands of trade slips from Madoff supporting the purchase and sale transactions of stocks and options made by Madoff for our account. Upon receipt, the data on these trade slips was entered on a computer accounting spreadsheet. Upon receipt of the monthly statement from Madoff, the data on the monthly statement was reconciled with the spreadsheet. After reconciliation, the trade slips were considered to be redundant, and were discarded. Consequently, we do not have any trade slips for any period, including the November 2008 trades. These trade slips were discarded after the November statement was reconciled, just a few days before the announcement of the arrest of Mr. Bernard L. Madoff. Included herewith are Madoff statements for the entire period of our investment, except as set forth in the Note below.

We have not received any data from Madoff for any period subsequent to November 30, 2008. We are unable to determine whether Madoff made trades for our account subsequent to November 30, 2008. For purposes of valuing our account, we are using the November 30, 2008 shares and share prices on the November 30, 2008 statement.

Dated: February 24, 2009


Jack Kaufman


Phyllis Kaufman

Note:

In the early years of our investment in Madoff, statements reflecting our account were sent by Madoff to an employee at Sterling Equities, Inc. That employee did not furnish us with interim monthly statements, but rather the year-end statements for the month of December. Consequently, we did not receive, and are not in possession of the following statements from Madoff:

April and May 1991, July to November 1991, January to November 1992, and January to November 1993. We are also missing statements for August, September and November 1995, and January 1996.

Please refer to the December 31 statements for those years for account balances.

2

July 10, 1995

Sterling Equities, Inc.

Mr. Jack Kaufman
6 Lisa Drive
Dix Hills, NY 11746

RE: Bernard L. Madoff Securities

Dear Mr. Kaufman:

Enclosed you will find the appropriate paperwork for your new Madoff account. Please sign all the necessary documents and return them to me in the self-addressed envelope. Thanks for your attention to this matter.

Sincerely,

Corine

Corine M. Maucher
Assistant to Arthur Friedman

/cmm

Enclosure

jk71095

Executive Office:
111 Great Neck Road, Great Neck, N.Y. 11021
(516) 773-3800
(212) 986-3200

New York City Office:
575 Fifth Avenue, New York, N.Y. 10017
(212) 953-4000

Fax (212) 773-
3849



**BERNARD L. MADOFF
Investment Securities**

885 Third Avenue New York, NY 10022-4834

212 230-2424
800 334-1343
Telex 235130
Fax 212 486-8178

TAX ID NO.

ACCT# ASSIGNED

	9114
--	------

1KW142-3

Mr./Mrs./Ms. J Kaufman and P Kaufman TIC

NAME 6 Lisa Drive
 STREET Dix Hills, NY 11746
 CITY _____ STATE _____ ZIP _____
 TEL. NUMBER _____ BUSINESS _____ RESIDENCE _____
 REG. REP. _____

WE DEEM THE QUESTIONS CONTAINED IN THIS SECTION TO BE REQUIRED BY THE "KNOW YOUR CUSTOMER" RULE OF THE NATIONAL ASSOCIATION OF SECURITY DEALERS, AND, THEREFORE, MUST BE ANSWERED IN FULL.

RESIDENCE 6 Lisa Drive, Dix Hills, NY 11746

THE HAIN FOOD GROUP, INC.

NAME OF EMPLOYER (IF HOUSEWIFE, NAME THE HUSBAND'S EMPLOYER)

EMPLOYER'S ADDRESS 50 CHARLES LINDBERGH BLVD. UNIONDALE, N.Y. 11553

OCCUPATION EXECUTIVE

CITIBANK - HUNTINGTON, NY

BANK REFERENCE AND ADDRESS

OTHER BROKERAGE ACCOUNTS WITH DREYFUS

CLIENT INTRODUCED BY _____

FOR OFFICE USE ONLY

R. R.'S ESTIMATE OF CLIENTS NET WORTH _____

IS CLIENT OVER 21 YEARS OF AGE YES _____ NO _____

HOW LONG HAVE YOU KNOWN CLIENT _____

CLIENT IS CITIZEN OF _____

APPROVED BY _____

DATE SENT TO CLIENT

DATE SENT TO CLIENT

MARGIN AGREEMENT _____
 JOINT AGREEMENT _____
 CORPORATE ACCOUNT FORM _____
 CO-PARTNERSHIP FORM _____

MAIL WAIVER FORM _____
 MULTIPLE A/C FORM _____
 CORPORATE RESOLUTION _____



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Fax 212 486-8178

Congress has mandated that all interest and dividend payors including banks, corporations and funds must withhold 10% of all dividends or interest paid UNLESS you complete and return the form at the bottom of this page.

Important New Tax Information

"Under the Federal income tax law, you are subject to certain penalties as well as with-holding of tax at a 20% rate if you have not provided us with your correct social security number or other taxpayer identification number. Please read this notice carefully.

You (as a payee) are required by law to provide us (as payor) with your correct taxpayer identification number. If you are an individual, your taxpayer identification is your social security number. If you have not provided us with your correct taxpayer identification number, you may be subject to a \$50 penalty imposed by the Internal Revenue Service. In addition, divided payments that we make to you may be subject to backup withholding starting on January 1, 1984.

Backup withholding is different from the 10% withholding on interest and dividends that was repealed in 1983. If backup withholding applies, payor is required to withhold 20% of dividend payments made to you. Backup withholding is not an additional tax. Rather, the tax liability of persons subject to backup withholding will be reduced by the amount of tax withheld. If withholding results in an overpayment of taxes, a refund may be obtained".

Please sign the form and return it to us.

Even if you have already provided this information it is required by the IRS that all information requested below be provided again.

Thank you for your cooperation.

(Corporations are exempt from this requirement and should not return this form.)

SUBSTITUTE INTERNAL REVENUE SERVICE FORM W-9

Account Number(s): 1KW142-3

Taxpayer Identification Number:

9114

Name: J Kaufman and P Kaufman TIC

Address: 6 Lisa Drive, Dix Hills, NY 11746

(Signature)

"Under penalties of perjury, I certify that the number shown on this form is my correct Taxpayer Identification Number".

Please fill in your name, address, taxpayer identification number, and sign above.

Affiliated with:

Madoff Securities International Ltd.

43 London Wall, London England EC2M 5TB.071-374 0891



BERNARD L. MADOFF
Investment Securities

885 Third Avenue New York, NY 10022-4834

212 230-2424

800 334-1343

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Fax 212 486-8178

TRADING AUTHORIZATION LIMITED TO
PURCHASES AND SALES OF SECURITIES

Gentlemen:

The undersigned hereby authorizes Bernard L. Madoff (whose signature appears below) as his agent and attorney in fact to buy, sell and trade in stocks, bonds and any other securities in accordance with your terms and conditions for the undersigned's account and risk and in the undersigned's name, or number on your books. The undersigned hereby agrees to indemnify and hold you harmless from, and to pay you promptly on demand any and all losses arising therefrom or debit balance due thereon. However, in no event will the losses exceed my investment.

In all such purchases, sales or trades you are authorized to follow the instructions of Bernard L. Madoff in every respect concerning the undersigned's account with you; and he is authorized to act for the undersigned and in the undersigned's behalf in the same manner and with the same force and effect as the undersigned might or could do with respect to such purchases, sales or trades as well as with respect to all other things necessary or incidental to the furtherance or conduct of such purchases, sales or trades.

The undersigned hereby ratifies and confirms any and all transactions with you heretofore or hereafter made by the aforesaid agent or for the undersigned's account.

This authorization and indemnity is in addition to (and in no way limits or restricts) any rights which you may have under any other agreement or agreements between the undersigned and your firm.

This authorization and indemnity is also a continuing one and shall remain in full force and effect until revoked by the undersigned by a written notice addressed to you and delivered to your office at 885 Third Avenue but such revocation shall not affect any liability in any way resulting from transaction initiated prior to such revocation. This authorization and indemnity shall enure to the benefit of your present firm and any successor firm or firms irrespective of any change or changes at any time in the personnel thereof for any cause whatsoever, and of the assigns of your present firm or any successor firm.

Dated, 7/8/93

Dix Hills

(City)

New York

(State)

Very truly yours,

Jack Kaufman *Phyllis Kaufman*
(Client Signature)

Signature Of Authorized Agent: _____

Affiliated with:

Madoff Securities International Ltd.

43 London Wall, London England EC2M 5TB 071-374 0891



BERNARD L. MADOFF

Investment Securities

885 Third Avenue New York, NY 10022-4834

212 230-2424

800 334-1343

Telex 235130

Fax 212 486-8178

CUSTOMER AGREEMENT

In consideration for you (the "Broker") opening or maintaining one or more accounts (the "Customer"), the Customer agrees to the terms and conditions contained in this Agreement. The heading of each provision of the Agreement is for descriptive purposes only and shall not be deemed to modify or qualify any of the rights or obligations set forth in each such provision. For purposes of this Agreement, "securities and other property" means, but is not limited to money, securities, financial instruments and commodities of every kind and nature and related contracts and options, except that the provisions of paragraph 19 herein (the arbitration clause) shall not apply to commodities accounts. This definition includes securities or other property currently or hereafter held, carried or maintained by you or by any of your affiliates, in your possession or control, or in the possession or control of any such affiliate, for any purpose, in and for any of my accounts now or hereafter opened, including any account in which I may have an interest.

1. APPLICABLE RULES AND REGULATIONS

All transactions in the Customer's Account shall be subject to the constitution, rules, regulations, customs and usages of the exchange or market, and its clearing house, if any, where the transactions are executed by the Broker or its agents, including its subsidiaries and affiliates. Also, where applicable, the transactions shall be subject (a) to the provisions of (1) the Securities Exchange Act of 1934, as amended, and (2) the Commodities Exchange Act, as amended; and (b) to the rules and regulations of (1) the Securities and Exchange Commission, (2) the Board of Governors of the Federal Reserve System and (3) the Commodities Futures Trading Commission.

2. AGREEMENT CONTAINS ENTIRE UNDERSTANDING/ASSIGNMENT

This Agreement contains the entire understanding between the Customer and the Broker concerning the subject matter of this Agreement. Customer may not assign The rights and obligations hereunder without first obtaining the prior written consent of the Broker.

3. SEVERABILITY

If any provision of this Agreement is held to be invalid, void or unenforceable by reason of any law, rule, administrative order or judicial decision, that determination shall not effect the validity of the remaining provisions of this Agreement.

4. WAIVER

Except as specifically permitted in this Agreement, no provision of this Agreement can be, nor be deemed to be, waived, altered, modified or amended unless such is agreed to in a writing signed by the broker.

5. DELIVERY OF SECURITIES

Without abrogating any of the Broker's rights under any other portion of this Agreement and subject to any indebtedness of the Customer to the Broker, the Customer is entitled, upon appropriate demand, to receive physical delivery of fully paid securities in the Customer's Account.

6. LIENS

All securities and other property of the Customer in any account in which the Customer has an interest shall be subject to a lien for the discharge of any and all indebtedness or any other obligation of the Customer to the Broker. All securities and other property of the Customer shall be held by the Broker as Security for the payment of any such obligations or indebtedness to the Broker in any Account that the Customer may have an interest, and the Broker subject to applicable law may, at any time and without prior notice to the Customer, use and/or transfer any or all securities and other property interchangeably in any Account(s) in which the Customer has an interest (except regulated commodity Accounts).

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Madoff Securities International Ltd.

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7. INTEREST

Debit balances of the Account(s) of the Customer shall be charged with interest in accordance with the Broker's established custom, as disclosed to the Customer pursuant to the provisions of Rule 10b-16 of the Securities Exchange Act of 1934.

8. DISCLOSURES REGARDING LIQUIDATIONS AND COVERING POSITIONS THE CUSTOMER SHOULD CLEARLY UNDERSTAND THAT, NOT WITHSTANDING A GENERAL POLICY OF GIVING CUSTOMERS NOTICE OF A MARGIN DEFICIENCY, THE BROKER IS NOT OBLIGATED TO REQUEST ADDITIONAL MARGIN FROM THE CUSTOMER IN THE EVENT THE CUSTOMER'S ACCOUNT FALLS BELOW MINIMUM MAINTENANCE REQUIREMENTS. MORE IMPORTANTLY, THERE MAY/WILL BE CIRCUMSTANCES WHERE THE BROKER WILL LIQUIDATE SECURITIES AND/OR OTHER PROPERTY IN THE ACCOUNT WITHOUT NOTICE TO THE CUSTOMER TO ENSURE THAT MINIMUM MAINTENANCE REQUIREMENTS ARE SATISFIED.

9. LIQUIDATIONS AND COVERING POSITIONS THE BROKER SHALL HAVE THE RIGHT IN ACCORDANCE WITH ITS GENERAL POLICIES REGARDING MARGIN MAINTENANCE REQUIREMENTS TO REQUIRE ADDITIONAL COLLATERAL OR THE LIQUIDATION OF ANY SECURITIES AND OTHER PROPERTY WHENEVER IN BROKER'S DISCRETION IT CONSIDERS IT NECESSARY FOR ITS PROTECTION INCLUDING IN THE EVENT OF , BUT NOT LIMITED TO: THE FAILURE OF THE CUSTOMER TO PROMPTLY MEET ANY CALL FOR ADDITIONAL COLLATERAL; THE FILING OF A PETITION IN BANKRUPTCY BY OR AGAINST THE CUSTOMER; THE APPOINTMENT OF A RECEIVER IS FILED BY OR AGAINST CUSTOMER; AN ATTACHMENT IS LEVIED AGAINST ANY ACCOUNT OF THE CUSTOMER OR IN WHICH THE CUSTOMER HAS AN INTEREST OR; THE CUSTOMER'S DEATH. IN SUCH EVENT, THE BROKER IS AUTHORIZED TO SELL ANY AND ALL SECURITIES AND OTHER PROPERTY IN ANY ACCOUNT OF THE CUSTOMER WHETHER CARRIED INDIVIDUALLY OR JOINTLY WITH OTHERS, TO BUY ALL SECURITIES OR OTHER PROPERTY WHICH MAY BE SHORT IN SUCH ACCOUNT(S), TO CANCEL ANY OPEN ORDERS AND TO CLOSE ANY OR ALL OUTSTANDING CONTRACTS, ALL WITHOUT DEMAND FOR MARGIN OR ADDITIONAL MARGIN, OTHER NOTICE OF SALE OR PURCHASE, OR OTHER NOTICE OR ADVERTISEMENT EACH OF WHICH IS EXPRESSLY WAIVED BY THE CUSTOMER. ANY SUCH SALES OR PURCHASES MAY BE MADE AT BROKER'S DISCRETION ON ANY EXCHANGE OR OTHER MARKET WHERE SUCH BUSINESS IS USUALLY TRANSACTED OR AT PUBLIC AUCTION OR PRIVATE SALE, AND BROKER MAY BE THE PURCHASER FOR BROKER'S OWN ACCOUNT. IT IS UNDERSTOOD A PRIOR DEMAND, OR CALL, OR PRIOR NOTICE OF THE TIME AND PLACE OF SUCH SALE OR PURCHASE SHALL NOT BE CONSIDERED A WAIVER OF BROKER'S RIGHT TO SELL OR BUY WITHOUT DEMAND OR NOTICE AS HEREIN PROVIDED.

10. SATISFACTION OF INDEBTEDNESS

The Customer agrees to satisfy, upon demand, any indebtedness, and to pay any debit balance remaining when the Customer's Account is closed, either partially or totally. Customer Account(s) may not be closed without Broker first receiving all securities and other property for which the Account is short and all funds to pay in full for all securities and other property in which the Account(s) are long.

11. TRANSACTIONS AND SETTLEMENTS

All orders for the purchase or sale of securities and other property will be authorized by the Customer and executed with the understanding that an actual purchase or sale is intended and that it is the Customer's intention and obligation in every case to deliver certificates or commodities to cover any and all sales or to pay for any purchase upon the Broker's demand. If the Broker makes a short sale of any securities and other property at the Customer's direction or if the Customer fails to deliver to the Broker any securities and other property that the Broker has sold at the Customer's direction, the Broker is authorized to borrow the securities and other property necessary to enable the Broker to make delivery and the Customer agrees to be responsible for any cost or loss the Broker may incur, or the cost of obtaining the securities and other property if the Broker is unable to borrow it. The Broker is the Customer's agent to complete all such transactions and is authorized to make advances and expend monies as are required.

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12. SALES BY CUSTOMER

The Customer understands and agrees any order to sell "short" will be designated as such by the Customer, and that the Broker will mark the order as "short". All other sell orders will be for securities owned ("long"), at that time, by the Customer by placing the order the Customer affirms that he will deliver the securities on or before the settlement date.

13. BROKER AS AGENT

The customer understands that the Broker is acting as the Customer's agent, unless the Broker notifies the Customer, in writing before the settlement date for the transaction, that the Broker is acting as dealer for its own account or as agent for some other person.

14. CONFIRMATIONS AND STATEMENTS

Confirmations of transactions and statements for the Customer's Account(s) shall be binding upon the Customer if the Customer does not object, in writing, within ten days after receipt by the Customer. Notice or other communications including margin and maintenance calls delivered or mailed to the address given below shall, until the Broker has received notice in writing of a different address, be deemed to have been personally delivered to the Customer whether actually received or not.

15. SUCCESSORS

Customer hereby agrees that this Agreement and all the terms thereof shall be binding upon Customer's heirs, executors, administrators, personal representatives and assigns. This Agreement shall enure to the benefit of the Broker's present organization, and any successor organization, irrespective of any change or changes at any time in the personnel thereof, for any cause whatsoever.

16. CHOICE OF LAWS

THIS AGREEMENT SHALL BE DEEMED TO HAVE BEEN MADE IN THE STATE OF New York AND SHALL BE CONSTRUED, AND THE RIGHTS AND LIABILITIES OF THE PARTIES DETERMINED, IN ACCORDANCE WITH THE LAWS OF THE STATE OF New York.

17. CAPACITY TO CONTRACT, CUSTOMER AFFILIATION

By signing below, the Customer, represents that he/she is of legal age, and that he/she is not an employee of any exchange, or of any corporation of which any exchange owns a majority of the capital stock, or of a member of any exchange, or of a member firm or member corporation registered on any exchange, or of a bank, trust company, insurance company or of any corporation, firm or individual engaged in the business of dealing, either as broker or as principal, in securities, bills of exchange, acceptances or other forms of commercial paper, and that the Customer will promptly notify the Broker in writing if the Customer is now or becomes so employed. The Customer also represents that no one except the Customer has an interest in the account or accounts of the Customer with you.

18. ARBITRATION DISCLOSURES

* ARBITRATION IS FINAL AND BINDING ON THE PARTIES.

* THE PARTIES ARE WAIVING THEIR RIGHT TO SEEK REMEDIES IN COURT, INCLUDING THE RIGHT TO JURY TRIAL.

* PRE-ARBITRATION DISCOVERY IS GENERALLY MORE LIMITED THAN AND DIFFERENT FROM COURT PROCEEDINGS.

* THE ARBITRATORS AWARD IS NOT REQUIRED TO INCLUDE FACTUAL FINDINGS OR LEGAL REASONING AND ANY PARTY'S RIGHT TO APPEAL OR TO SEEK MODIFICATION OF RULINGS BY THE ARBITRATORS IS STRICTLY LIMITED.

* THE PANEL OF ARBITRATORS WILL TYPICALLY INCLUDE A MINORITY OF ARBITRATORS WHO WERE OR ARE AFFILIATED WITH THE SECURITIES INDUSTRY.

19. ARBITRATION

THE CUSTOMER AGREES, AND BY CARRYING AN ACCOUNT FOR THE CUSTOMER THE BROKER AGREES THAT ALL CONTROVERSIES WHICH MAY ARISE BETWEEN US CONCERNING ANY TRANSACTION OR THE CONSTRUCTION, PERFORMANCE, OR BREACH OF THIS OR ANY OTHER AGREEMENT BETWEEN US PERTAINING TO SECURITIES AND OTHER PROPERTY, WHETHER ENTERED INTO PRIOR, ON OR SUBSEQUENT TO THE DATE HEREOF, SHALL BE DETERMINED BY ARBITRATION UNDER THIS AGREEMENT SHALL BE CONDUCTED PURSUANT TO THE FEDERAL ARBITRATION ACT AND THE LAWS OF THE STATE DESIGNATED IN PARAGRAPH 18, BEFORE THE AMERICAN ARBITRATION ASSOCIATION, OR BEFORE THE NEW YORK STOCK EXCHANGE, INC. OR AN ARBITRATION FACILITY PROVIDED BY ANY OTHER EXCHANGE OF WHICH THE BROKER IS A MEMBER, OR THE NATIONAL ASSOCIATION OF SECURITIES DEALERS, INC. OR THE MUNICIPAL SECURITIES RULE MAKING BOARD AND IN ACCORDANCE WITH THE RULES OBTAINING OF THE SELECTED ORGANIZATION. THE CUSTOMER MAY ELECT IN THE FIRST INSTANCE WHETHER ARBITRATION SHALL BE BY THE AMERICAN ARBITRATION ASSOCIATION, OR BY AN EXCHANGE OR SELF-REGULATORY ORGANIZATION OF WHICH THE BROKER IS A MEMBER, BUT IF THE CUSTOMER FAILS TO MAKE SUCH ELECTION, BY REGISTERED LETTER OR TELEGRAM ADDRESSED TO THE BROKER AT THE BROKER'S MAIN OFFICE, BEFORE THE EXPIRATION OF TEN DAYS AFTER RECEIPT OF A WRITTEN REQUEST FROM THE BROKER TO MAKE SUCH ELECTION, THEN THE BROKER MAY MAKE SUCH ELECTION, THE AWARD OF THE ARBITRATORS, OR OF THE MAJORITY OF THEM SHALL BE FINAL, AND JUDGMENT UPON THE AWARD RENDERED MAY BE ENTERED IN ANY COURT, STATE OR FEDERAL, HAVING JURISDICTION.

20. DISCLOSURES TO ISSUERS

Under rule 14b-1(c) of the Securities Exchange Act of 1934, we are required to disclose to an issuer the name, address, and securities position of our customers who are beneficial owners of that issuer's securities unless the customer objects. Therefore, please check one of the boxes below:

Yes, I do object to the disclosure of information.

No, I do not object to the disclosure of such information.

THIS AGREEMENT CONTAINS A PRE-DISPUTE ARBITRATION CLAUSE AT PARAGRAPH 19.

(X) *[Signature]* (Customer Signature/date)

(X) _____
(Customer Signature/date)

6 Lisa Drive
(Customer Address)

(Account Number)

Dix Hills, NY 11746



BERNARD L. MADOFF

Investment Securities

885 Third Avenue New York, NY 10022-4834

212 230-2424

800 334-1343

Telex 235130

Fax 212 486-8178

OPTION AGREEMENT

TO: BERNARD L. MADOFF INVESTMENT SECURITIES

In order to induce you to carry accounts ("Option Accounts") for me (however designated) for transactions in option contracts (including, without limitations, purchase, sale, transfer, exercise and endorsement) ("Option Transaction"), I hereby warrant, represent and agree with you as set forth below on this Option Agreement.

1. I understand, and am well aware, that option trading may be highly speculative in nature. I am also aware that on certain days, option trading may cease and this could result in a financial loss to me. I agree to hold BERNARD L. MADOFF, its other Divisions, and its officers, Directors and Agents harmless for such loss.
2. I understand that any option transaction made for any account of mine is subject to the rules, regulations, customs and usages of The Options Clearing Corporation and of the registered national securities exchange, national securities association, clearing organization or market where such transaction was executed. I agree to abide by such rules, regulations, custom and usages and I agree that, acting individually or in concert with others, I will not exceed any applicable position or exercise limits imposed by such exchange, association, clearing organization or other market with respect to option trading.
3. If I do not satisfy, on a timely basis, your money or security calls, you are authorized in your sole discretion and without notification, to take any and all steps you deem necessary to protect yourself (for any reason) in connection with option transactions for my account including the right to buy and/or sell (including short or short exempt) for my account and risk any part or all of the shares represented by options handled, purchased, sold and/or endorsed by you for my account or to buy for my account and risk any option as you may deem necessary or appropriate. Any and all expenses or losses incurred in this connection will be reimbursed by me.
4. In addition to the terms and conditions hereof, my option account will be subject to all of the terms and conditions of all other agreements heretofore or hereafter at any time entered into with you relating to the purchase and sale of securities and commodities except to the extent that such other agreements are contrary to or inconsistent herewith.

Affiliated with:

Madoff Securities International Ltd.

43 London Wall, London England EC2M 5TB.071-374 0891

5. This agreement shall apply to all puts or call which you may have executed, purchased, sold or handled for any account of mine and also shall apply to all puts, or calls which you may hereafter purchase, sell, handle or execute for any account of mine.
6. I have received from BERNARD L. MADOFF the most recent risk disclosure documents entitled "Understanding the Risks and Uses of Listed Options", "Listed Options on Stock Indices", "Listed Options on Foreign Currencies", and "Listed Options in Debt Instruments". I have read and understand the information contained in these documents.
7. I understand that you assign exercise notices on a random basis except that with respect to options on the following debt instruments: Treasury Bonds, Treasury Notes, Treasury Bills and GNMAS, you may preferentially assign exercises of block-size (i.e. covering \$1,000,000 or more of underlying securities) to block-size writing positions and you may preferentially assign smaller exercises to smaller writing positions. I understand that upon my request you will provide me with further information regarding the procedure used to assign exercise notices.

DATED _____ ACCOUNT NO. 1Kw 142-3

SIGNATURES

(If a Corporation)

(Name of Corporation)

By _____

Title _____

(If Individuals)

Jack Kaufman ←
Phyllis Kaufman
(Second Party If Joint Account)

(If a Partnership)

(Name of Partnership)

SEAL
By _____

(A Partner)